



Idaho Legislative Services Office
Legislative Audits Division

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PANHANDLE HEALTH DISTRICT (I) 90-DAY FOLLOW-UP

On March 30, 2010, the Legislative Services Office released an audit report for the Panhandle Health District (I) for the fiscal years 2006 and 2007. The District was contacted on July 19, 2010, and this report addresses how it has responded to the six findings and recommendations contained in that report.

FINDING 2007S-1

Significant errors and omissions existed in the basic financial statements and notes due to poor internal controls.

We recommended that the District review and strengthen the internal controls over the preparation of financial statements and notes to ensure the integrity and accuracy of the financial information presented.

AUDIT FOLLOW-UP

The District improved the internal controls and there were no significant errors or omissions identified during the testing of the financial statements during the audit period.

STATUS – CLOSED

FINDING 2007S-2

Approval for some expenditure transactions was inappropriate or missing.

We recommended that the District evaluate and strengthen the approval process for all expenditure transactions to ensure that proper segregation and internal controls are in place to reduce the risk of errors or other irregularities.

AUDIT FOLLOW-UP

The District improved its internal controls by having the proper supervisor sign expenditure transactions and revised the purchasing policy to identify the level of supervisory approval necessary for various expenditures.

STATUS – CLOSED

FINDING 2007F-1

Significant omissions existed in the federal financial schedule due to poor internal controls.

We recommended that the District review and strengthen the internal controls over the preparation of the federal financial schedule to ensure the integrity and accuracy of the financial information presented.

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AUDIT FOLLOW-UP

The District improved the internal controls, and there were no signs of omissions during the testing of the SEFA during the current audit period.

STATUS – CLOSED**FINDING 2007F-2**

Approval for some expenditure transactions was inappropriate or missing.

We recommended that the District evaluate and strengthen the approval process for all expenditure transactions to ensure that proper segregation and internal controls are in place to reduce the risk of errors or other irregularities.

AUDIT FOLLOW-UP

The District improved its internal controls by having the proper supervisor sign for expenditure transactions and also revised its purchasing policy to identify the level of supervisory approval necessary for various expenditures.

STATUS – CLOSED**FINDING 2007F-3**

Benefits under the Women, Infants, and Children (WIC) program can be issued in excess of allowable amounts in error.

We recommended that the District establish procedures to document and approve any changes to the periods covered by WIC program benefit checks.

AUDIT FOLLOW-UP

The District changed its procedures, and any checks issued for less than 30 days from the start date until the end date must have supervisory approval.

STATUS – CLOSED**FINDING 2007F-4**

Eligibility data for some WIC clients is incomplete or missing.

We recommended that the District establish review procedures and other measures to ensure that eligibility data for WIC clients is properly completed and retained.

AUDIT FOLLOW-UP

OMB Circular A-133 specifies that the District is no longer responsible to ensure eligibility.

STATUS – CLOSED